

## Department of Revenue

### Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Oper Budget as of 12/02/03	Recommended FY 2004-2005	Total Recommended Over/ Under EOB
General Fund (Direct)	\$41,861,030	\$44,444,420	\$2,583,390
Total Interagency Transfers	248,146	248,146	0
Fees and Self-generated Revenues	38,202,730	40,186,041	1,983,311
Statutory Dedications	480,000	630,000	150,000
Interim Emergency Board	0	0	0
Federal Funds	365,000	365,000	0
<b>Total</b>	<b>\$81,156,906</b>	<b>\$85,873,607</b>	<b>\$4,716,701</b>
T. O.	942	942	0



## Office of Revenue

### Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Oper Budget as of 12/02/03	Recommended FY 2004-2005	Total Recommended Over/ Under EOB
General Fund (Direct)	\$39,736,842	\$42,315,014	\$2,578,172
Total Interagency Transfers	248,146	248,146	0
Fees and Self-generated Revenues	38,202,730	40,186,041	1,983,311
Statutory Dedications	0	0	0
Interim Emergency Board	0	0	0
Federal Funds	365,000	365,000	0
<b>Total</b>	<b>\$78,552,718</b>	<b>\$83,114,201</b>	<b>\$4,561,483</b>
T. O.	907	907	0

### Tax Collection

Comprises the entire tax collection effort of the office, which is organized into four major divisions and the Office of Legal Affairs. The Office of Management and Finance handles accounting, support services, human resources management, information services, and internal audit. Tax Administration Group I is responsible for collection, operations, personal income tax, sales tax, post processing services, and taxpayer services. Tax Administration Group II is responsible for audit review, research and technical services, excise taxes, corporation income and franchise taxes, and severance taxes. Tax Administration Group III is responsible for field audit services, district offices, regional offices, and special investigations.

### Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Oper Budget as of 12/02/03	Recommended FY 2004-2005	Total Recommended Over/ Under EOB
General Fund (Direct)	\$39,736,842	\$42,315,014	\$2,578,172
Total Interagency Transfers	83,146	83,146	0
Fees and Self-generated Revenues	32,012,824	34,029,884	2,017,060
Statutory Dedications	0	0	0
Interim Emergency Board	0	0	0
Federal Funds	5,000	5,000	0
<b>Total</b>	<b>\$71,837,812</b>	<b>\$76,433,044</b>	<b>\$4,595,232</b>
T. O.	814	814	0

### Major Changes from Existing Operating Budget

Justification	Funding Source	Amount
Funding for overtime of permanent employees and additional temporary staff during the peak periods such as the individual income tax season and quarterly peak filings of business taxes.	Fees and Self-generated Revenues	\$1,650,000
	<b>Total</b>	<b>\$1,650,000</b>

### Supplementary - Renewal of the Suspension of Exemptions for various business sales transactions including non-residential utilities.

Justification	Funding Source	Amount
This represents 7% of the State General Fund and 3.9% of the Total Recommended funding for the program.	General Fund (Direct)	\$2,962,051
	<b>Total</b>	<b>\$2,962,051</b>



## Performance Measures

Objectives	Performance Indicators	Existing Performance Standards FY 2003-2004	Performance at Executive Budget Level FY 2004-2005	Executive Budget Over/Under EOB
To increase the percentage of tax returns filed electronically to 25%.	Percentage of tax returns filed electronically	18%	25%	7%
To decrease the average return processing time to 6.5 business days.	Average tax return processing time	17.5	6.5	(11.0)
To increase percentage of taxpayer correspondence answered within 30 days to 63%.	Percent of taxpayer correspondence answered within 30 days of receipt	51%	63%	12%
To maintain the percentage of department operational objectives achieved at 100%.	Percentage of department operational objectives achieved	100%	100%	0%
To increase the percentage of total revenue collected for business taxes that is deposited electronically to 69.08%.	Percentage of total revenue collected electronically for business taxes	66.00%	69.08%	3.08%
To maintain the percentage of total revenue collected for individual taxes that is deposited electronically at no less than 1.1%.	Percentage change in total revenue collected electronically for individual taxes	2.0%	1.1%	(0.9)%
To increase the percentage of total revenue collected that is deposited within 24 hours to 72%.	Percentage of total revenue collected that is deposited within 24 hours	68%	72%	4%
To increase the percentage of all business accounts audited to 0.40%.	Percentage of all business accounts audited	0.37%	0.40%	0.03%

## Alcohol and Tobacco Control

Regulates the alcoholic beverage and tobacco industries in the state; licenses alcoholic beverage manufacturers, native wineries, retailers, and wholesalers as well as retail and wholesale tobacco product dealers and enforces state alcoholic beverage and tobacco laws.

## Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Oper Budget as of 12/02/03	Recommended FY 2004-2005	Total Recommended Over/ Under EOB
General Fund (Direct)	\$0	\$0	\$0
Total Interagency Transfers	165,000	165,000	0
Fees and Self-generated Revenues	5,081,103	4,947,735	(133,368)
Statutory Dedications	0	0	0
Interim Emergency Board	0	0	0
Federal Funds	360,000	360,000	0
<b>Total</b>	<b>\$5,606,103</b>	<b>\$5,472,735</b>	<b>(\$133,368)</b>
T. O.	75	75	0

## Major Changes from Existing Operating Budget

Justification	Funding Source	Amount
<b>There are no major changes in funding other than standard statewide adjustments.</b>		



**Performance Measures**

Objectives	Performance Indicators	Existing Performance Standards FY 2003-2004	Performance at Executive Budget Level FY 2004-2005	Executive Budget Over/Under EOB
To process all permits so that the average time for applicants to receive alcohol or tobacco permits does not exceed 20 days.	Average time for applicants to receive alcohol and tobacco permits (in days)	20	20	0
To decrease the percentage of alcohol non-compliance violations to 10% and maintain the tobacco non-compliance violations at 7%.	Alcohol non-compliance rate	11%	10%	(1)%
	Tobacco non-compliance rate	7%	7%	0%
	Total number of compliance checks	10,000	10,900	900
	Total number of inspections	21,000	23,000	2,000

**Office of Charitable Gaming**

Licenses, educates, and monitors organizations conducting legalized gaming as a fund-raising mechanism; provides for the licensing of commercial lessors and related matters regarding electronic video bingo and progressive mega-jackpot bingo.

**Comparison of Budgeted to Total Recommended**

Means of Financing & Table of Organization	Existing Oper Budget as of 12/02/03	Recommended FY 2004-2005	Total Recommended Over/ Under EOB
General Fund (Direct)	\$0	\$0	\$0
Total Interagency Transfers	0	0	0
Fees and Self-generated Revenues	1,108,803	1,208,422	99,619
Statutory Dedications	0	0	0
Interim Emergency Board	0	0	0
Federal Funds	0	0	0
<b>Total</b>	<b>\$1,108,803</b>	<b>\$1,208,422</b>	<b>\$99,619</b>
T. O.	18	18	0

**Major Changes from Existing Operating Budget**

Justification	Funding Source	Amount
Standard Salary Adjustments	Fees and Self-generated Revenues	\$56,294
	<b>Total</b>	<b>\$56,294</b>

**Performance Measures**

Objectives	Performance Indicators	Existing Performance Standards FY 2003-2004	Performance at Executive Budget Level FY 2004-2005	Executive Budget Over/Under EOB
To conduct 203 inspections, 64 investigations and 69 audits.	Number of inspections conducted	194	203	9
	Number of investigations conducted	67	64	(3)
	Number of audits conducted	66	69	3
To increase the percentage (over baseline of 33% in FY 2003-2004) of organizations trained by 2% per year.	Percentage change in organizations (with multiple activities) trained	2%	2%	0%



**Performance Measures**

Objectives	Performance Indicators	Existing Performance Standards FY 2003-2004	Performance at Executive Budget Level FY 2004-2005	Executive Budget Over/Under EOB
To maintain the percentage of administrative actions at 2% of the total number of licenses.	Percentage of administrative actions taken	2%	2%	0%



## Louisiana Tax Commission

### Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Oper Budget as of 12/02/03	Recommended FY 2004-2005	Total Recommended Over/ Under EOB
General Fund (Direct)	\$2,124,188	\$2,129,406	\$5,218
Total Interagency Transfers	0	0	0
Fees and Self-generated Revenues	0	0	0
Statutory Dedications	480,000	630,000	150,000
Interim Emergency Board	0	0	0
Federal Funds	0	0	0
<b>Total</b>	<b>\$2,604,188</b>	<b>\$2,759,406</b>	<b>\$155,218</b>
T. O.	35	35	0

### Property Taxation Regulatory/Oversight

Reviews and certifies the various parish assessment rolls, and acts as an appellate body for appeals by assessors, taxpayers, and tax recipient bodies after actions by parish review boards; provides guidelines for assessment of movable property and reviews appraisals or assessments and where necessary modifies (or orders reassessment) to ensure uniformity and fairness. Assesses all public service property, as well as valuation of stock values for banks and insurance companies, and provides assistance to assessors.

### Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Oper Budget as of 12/02/03	Recommended FY 2004-2005	Total Recommended Over/ Under EOB
General Fund (Direct)	\$2,124,188	\$2,129,406	\$5,218
Total Interagency Transfers	0	0	0
Fees and Self-generated Revenues	0	0	0
Statutory Dedications	430,000	580,000	150,000
Interim Emergency Board	0	0	0
Federal Funds	0	0	0
<b>Total</b>	<b>\$2,554,188</b>	<b>\$2,709,406</b>	<b>\$155,218</b>
T. O.	35	35	0

### Major Changes from Existing Operating Budget

Justification	Funding Source	Amount
Means of financing substitution to replace State General Fund with prior year fund balance from the LA Tax Commission Expense Fund.	General Fund (Direct)	(\$150,000)
	LA Tax Comm-Tax Comm Exp Fund	\$150,000
	<b>Total</b>	<b>\$0</b>

### Performance Measures

Objectives	Performance Indicators	Existing Performance Standards FY 2003-2004	Performance at Executive Budget Level FY 2004-2005	Executive Budget Over/Under EOB
To hear 100% of all protest hearings within the tax year in which the protest was filed.	Percentage of protest hearings completed within the tax year in which the protest was filed	100%	100%	0%



**Performance Measures**

Objectives	Performance Indicators	Existing Performance Standards FY 2003-2004	Performance at Executive Budget Level FY 2004-2005	Executive Budget Over/Under EOB
To conduct all bank and insurance company assessments, public utility company appraisals and assessments, and tax roll certification activities necessary to support local tax collection.	Percentage of banks and insurance companies assessed	100%	100%	0%
	Percentage of tax rolls certified before November 15th of each year	100%	100%	0%
	Percentage of public utility companies appraised and assessed	100%	100%	0%
To conduct appraisals throughout the state to assist local assessors.	Total number of property appraisals conducted	7,000	7,000	0

**Supervision and Assistance to Local Assessors**

Responsible for providing computer assistance to parish assessors to improve productivity through use of electronic filing and communication with the Louisiana Tax Commission.

**Comparison of Budgeted to Total Recommended**

Means of Financing & Table of Organization	Existing Oper Budget as of 12/02/03	Recommended FY 2004-2005	Total Recommended Over/ Under EOB
General Fund (Direct)	\$0	\$0	\$0
Total Interagency Transfers	0	0	0
Fees and Self-generated Revenues	0	0	0
Statutory Dedications	50,000	50,000	0
Interim Emergency Board	0	0	0
Federal Funds	0	0	0
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>
T. O.	0	0	0

**Major Changes from Existing Operating Budget**

Justification	Funding Source	Amount
<b>There are no major changes in funding other than standard statewide adjustments.</b>		

**Performance Measures**

Objectives	Performance Indicators	Existing Performance Standards FY 2003-2004	Performance at Executive Budget Level FY 2004-2005	Executive Budget Over/Under EOB
To implement the electronic filing of tax documents that parish assessors must file with the Louisiana Tax Commission by establishing electronic links between the commission and at least 50% of parish assessors.	Number of assessors filing tax rolls electronically	50	66	16
	Number of assessors filing change orders electronically	37	60	23



## Discretionary and Non-discretionary Expenditures Total Recommended Fiscal Year 2004 – 2005

Office of Revenue	Description	General Fund	Total	T. O.
<b>DISCRETIONARY</b>				
<b>Discretionary/Non-Exempt</b>	Tax Collection	\$36,601,898	\$69,137,603	814
	Alcohol and Tobacco Control	0	5,286,273	75
	Office of Charitable Gaming	0	1,208,422	18
	Total	\$36,601,898	\$75,632,298	907
<b>TOTAL DISCRETIONARY</b>		<b>\$36,601,898</b>	<b>\$75,632,298</b>	<b>907</b>
<b>NON-DISCRETIONARY</b>				
<b>ND - Unavoidable Obligation</b>	Tax Collection	\$5,713,116	\$7,295,441	0
	Alcohol and Tobacco Control	0	186,462	0
	Total	\$5,713,116	\$7,481,903	0
<b>TOTAL NON-DISCRETIONARY</b>		<b>\$5,713,116</b>	<b>\$7,481,903</b>	<b>0</b>
<b>Grand Total</b>		<b>\$42,315,014</b>	<b>\$83,114,201</b>	<b>907</b>

Louisiana Tax Commission	Description	General Fund	Total	T. O.
<b>DISCRETIONARY</b>				
<b>Discretionary/Non-Exempt</b>	Property Taxation Regulatory/Oversight	\$2,009,372	\$2,589,372	35
	Supervision and Assistance to Local Assessors	0	50,000	0
	Total	\$2,009,372	\$2,639,372	35
<b>TOTAL DISCRETIONARY</b>		<b>\$2,009,372</b>	<b>\$2,639,372</b>	<b>35</b>
<b>NON-DISCRETIONARY</b>				
<b>ND - Unavoidable Obligation</b>	Property Taxation Regulatory/Oversight	\$120,034	\$120,034	0
	Total	\$120,034	\$120,034	0
<b>TOTAL NON-DISCRETIONARY</b>		<b>\$120,034</b>	<b>\$120,034</b>	<b>0</b>
<b>Grand Total</b>		<b>\$2,129,406</b>	<b>\$2,759,406</b>	<b>35</b>

